ORIGINAL

REPUBLIC OF THE PHILIPPINES
SENATE
PASAY CITY

Impeachment Court

IN THE MATTER OF:

IMPEACHMENT TRIAL OF VICE PRESIDENT SARA ZIMMERMAN DUTERTE,

Case No. 004-2026

x----------x

COMMENT

Respondent, through counsel, pursuant to the Statement of the Clerk of Court dated June 18, 2026,[1] respectfully states:

1. As to the proposed stipulations by the Prosecution in its Pre-Trial Brief[2] under the heading *Matters Common to All Articles*:

Paragraph	Comment
1.1	Unnecessary stipulation but not in question; Defense counter-proposes that the Prosecution admits that: The members of respondent's family mentioned in the Articles of Impeachment and/or in any of the submissions of the Prosecution and/or House of Representatives to the Impeachment Court, including her spouse, Manases Carpio, siblings, and her father, the former President Rodrigo Duterte, are not impeachable public officers.
1.2	Defense stipulates.
1.3	Proposal is compound; contains two separate statements for stipulation. For accuracy, Defense counter-proposes the following: 1. As to the first sentence, it is more accurate to stipulate that:

[1] For the orderly conduct of the pre-trial proceedings, the parties agree to submit their respective written Comments on the proposed stipulation of facts set forth in the opposing party's Pre-Trial Brief on or before June 22, 2026, either personally or via email.

The simplification of issues, list of documentary and object evidence, and the names of witnesses, contained in their respective pre-trial briefs shall be maintained on record.

Parties will agree to proceed with the pre-marking of documents listed in their pre-trial brief.

[2] Dated June 15, 2026

	Upon her assumption as Vice President, respondent was appointed by the President as Secretary of the Department of Education. 2. The proposal that respondent held such office until July 19, 2024 is admitted.
1.4	Denied. The Committee on Justice[3] did not merely conduct "hearings" on March 2, 3, 4, 18, 25, April 14, 22, and 29, but a "mini-trial", with counter-stipulation that: Respondent objected to that mini-trial in a Letter dated March 24, 2026.
1.5	Denied. Respondent has no knowledge on the preparation of the supposed transcripts of stenographic notes[4] and video recordings of the COJ's mini-trial.
1.6	Denied.
1.7	Denied. No knowledge of how, when, and what were actually submitted by the COJ to the HOR Legislative Library, Archives and Museum; respondent did not participate in that process of the alleged submissions.

2. As to proposed stipulations by the Prosecution in its Pre-Trial Brief[5] under the sub-heading *Article I: Misuse and Misappropriation of Confidential Funds*:

Paragraph	Comment
2.1	Defense stipulates.
2.2	Denied. The respondent cannot "issue" a letter to the Department of Budget and Management[6] Secretary Amenah Pangandaman.[7] Also, the Prosecution proposes two (2) distinct alleged facts under this paragraph. Defense instead proposes stipulation on pars. 1, 2, and 3, of the Defense Pre-Trial Brief appearing on its page 4, as follows: 1. On August 22, 2022, the Office of the Vice President[8] wrote to then-Secretary of the Department of Budget and Management,[9] Amenah Pangandaman, expressing its *"gratitude for the recommendation on the recalibrated budget level under the FY 2023 National Expenditure Program".*

[3] Hereafter, "COJ"
[4] Hereafter, "TSNs"
[5] Dated June 15, 2026
[66] Hereafter, "DBM"
[7] Hereafter, "Sec. Pangandaman"
[8] Hereafter, "OVP"
[9] Hereafter, "DBM"

	2. In that same Letter, the OVP likewise requested a total of ₱403.46 Million for various purposes *"to ensure continuous operations of the OVP under the current year".* 3. In said August 22, 2022 Letter to the DBM, the OVP also requested confidential funds[10] in the amount of ₱250 Million *"for and in consideration of the safe implementation of the various projects and activities under the Good Governance program and the conduct of official engagements and functional representation in international and domestic events as instructed by the President".* Considering that the foregoing proposals are consistent with and reflect the contents of the August 22, 2026 Letter mentioned in both the prosecution's and respondent's PTB, in verbatim, there is no reason why the Prosecution cannot admit paragraphs 1, 2, and 3 of the proposals in the respondent's PTB.
2.3	Denied for being imprecise. The defense instead proposes stipulation on par. 3, page 4, of respondent's PTB as it reflects the contents of the August 22, 2022 Letter to the DBM more accurately and contains verbatim quote of the statements in the document being referred to.
2.4	Denied for being imprecise. The defense instead proposes stipulation on par. 4, page 5, of respondent's PTB as it reflects the contents of the September 15, 2022 Letter-Response of the DBM to the OVP more accurately and contains the verbatim quote of the statement in the document being referred to.
2.5	Denied for being imprecise. The defense instead proposes stipulation on par. 5, page 5, of respondent's PTB as it reflects the contents of the September 19, 2022 Letter of the OVP to the DBM more accurately and contains verbatim quote of the statements in the document being referred to.
2.6	Denied for being misleading. The alleged funds were not requested personally by the respondent as implied in the proposal, but included in the OVP's budget proposal and in the National Expenditure Program[11] or the President's Budget. Moreover, the proposed stipulation is vague such that respondent cannot stipulate on it.
2.7	Defense stipulates. However, for accuracy, it should accurately refer to the NEP for the fiscal year 2023.
2.8	Denied for omitting the fact that it was the Office of the President that granted the confidential funds in the amount of ₱125M to the OVP. The defense instead proposes stipulation on par. 8, page 6 of respondent's PTB, which is the accurate statement of fact based on indisputable official documents.

[10] Hereafter, "CF"
[11] Hereafter, "NEP"

2.9	Denied. Proposed stipulation is misleading. The confidential funds of the Department of Education was part of the OVP budget proposal to the Department of Budget and Management and included in the National Expenditure Program or the President's Budget, and not a personal request of the respondent.
2.9.1	Defense stipulates.
2.9.2	Defense stipulates.
2.9.3	Defense stipulates.
2.10	Defense stipulates.
2.11	Denied. The request for stipulation is irrelevant as it refers to period and office when the respondent was not an impeachable officer.
2.12	Denied. The counter-stipulation is vague. The defense instead requests stipulation that Colonel Raymund Dante Lachica[12] was the Commander of the Vice Presidential Security and Protection Group[13] from September 16, 2022 to February 6, 2025.
2.13	Denied.
2.14	Denied.
2.15	Denied.
2.16	Denied. Defense instead proposes a counter-stipulation that the Notice of Disallowance No. 2024-002-100 dated (2022) dated August 8, 2024 is not yet final, and that the respondent still has available remedies in accordance with COA Rules and the Rules of Court.
2.16.1	Denied.
2.16.2	Denied.
2.17	Denied. The defense instead proposes that the prosecution counter-stipulates that the Notice of Disallowance No. 2024-002-100 dated (2022) dated August 8, 2024 is not yet final, and that the respondent still has available remedies in accordance with COA Rules and the Rules of Court.
2.18	Denied. It is not the OVP that filed a Petition for Review but the respondent, Gina Acosta, and Julietta Villadelrey. The defense instead proposes that the prosecution counter-stipulates that the Notice of Disallowance No. 2024-002-100 dated (2022) dated August 8, 2024 is not yet final, and that the respondent still has available remedies in accordance with COA Rules and the Rules of Court.
2.19 (a) (b) (c)	Paragraph 2.19 and all its sub-paragraphs are denied. The proposal implies that the named individuals in the proposal encashed these checks for their own benefit and/or that the alleged transaction is a personal act on their part, which is not only false but also malicious.

[12] Hereafter, "Lachica"
[13] Hereafter, "VPSG"

2.20	Denied.
2.21	Denied.
2.22	Denied.
2.23	Denied. The defense is only willing to stipulate if the prosecution provides the accurate and exact term of appointment of Julieta Villadelrey.
2.24	Denied. The request for stipulation contains malicious imputation evident in the prosecution's use of "supposedly" as modifier of "complete and proper."
2.25	Denied. The defense is only willing to stipulate if the prosecution provides for the accurate and exact term of appointment Rosalynne Sanchez.
2.26	Defense stipulates.
2.27 (a) to (p)	Denied.
2.28	Denied. The confidential funds of the Department of Education was part of the OVP budget proposal to the Department of Budget and Management and included in the National Expenditure Program or the President's Budget, and not a personal request of the respondent. The defense counter-stipulates that: 1. The COA-ICAO did not issue any NS or ND on the confidential expenses of the Department of Education for 2023, during the term of respondent as its Department Secretary. (par. 29, page 8, Defense PTB) 2. The COA-ICFAO issued Credit Notice No. 2024-162 dated August 8, 2024 for the DepEd confidential expenses covering the period February 20 to March 30, 2023 and April 20 to June 29, 2023, in the total amount of ₱75 Million.. (par. 30, page 8, Defense PTB) Otherwise, denied.
2.29	Defense is willing to stipulate provided that the prosecution admits the following counter-stipulations: 1. The COA-ICAO did not issue any NS or ND on the confidential expenses of the Department of Education for 2023, during the term of respondent as its Department Secretary. (par. 29, page 8, Defense PTB) 2. The COA-ICFAO issued Credit Notice No. 2024-162 dated August 8, 2024 for the DepEd confidential expenses covering the period February 20 to March 30, 2023 and April 20 to June 29, 2023, in the total amount of ₱75 Million.. (par. 30, page 8, Defense PTB) Otherwise, denied.

2.30	Defense is willing to stipulate provided that the prosecution admits the following counter-stipulations: 1. The COA-ICAO did not issue any NS or ND on the confidential expenses of the Department of Education for 2023, during the term of respondent as its Department Secretary. (par. 29, page 8, Defense PTB) 2. The COA-ICFAO issued Credit Notice No. 2024-162 dated August 8, 2024 for the DepEd confidential expenses covering the period February 20 to March 30, 2023 and April 20 to June 29, 2023, in the total amount of ₱75 Million.. (par. 30, page 8, Defense PTB) Otherwise, denied.
2.31	Denied. Irrelevant.
2.32 (a), (b), and (c)	Paragraph 2.32 and all its subheadings (a), (b), and (c) are all denied. The statements contained in the proposals are false.
2.33	Denied.
2.34	Denied.
2.35	The defense is only willing to stipulate if the prosecution provides for the accurate and exact term of appointment of Atty. Michael Wesley T. Poa.
2.36	Denied. The statement is clearly a conclusion of law evident by the use of the words "supposed recipients" and thus, not proper for stipulation of facts.
2.37	Denied. This matter is already settled by the Credit Notice No. 2024-162 dated August 8, 2024 for the DepEd confidential expenses covering the period February 20 to March 30, 2023 and April 20 to June 29, 2023, in the total amount of ₱75M.
2.38	Denied. The matter subject of said AOM matter is already settled by the Credit Notice No. 2024-162 dated August 8, 2024 for the DepEd confidential expenses covering the period February 20 to March 30, 2023 and April 20 to June 29, 2023, in the total amount of ₱75M.
2.39	The Defense is willing to stipulate if the prosecution corrects the term of service of Nolasco Mempin from April 2023 to "June 21, 2023 to July 19, 2024."
2.40	Denied.
2.41	Denied.
2.42	Denied.
2.43 (a) to (l)	Paragraph 2.43 and all its subparagraphs (a) to (l) are denied.
2.44	Denied. The proposal is a mere conclusion of fact and law. Moreover, the same is irrelevant because the matter in the AOM had already been settled by the Credit Notice No. 2024-162.
2.45	Denied.
2.46	Denied.

2.47	Denied.
2.48	Denied.
2.49	Denied.
2.50	Denied.

3. As to proposed stipulations by the Prosecution in its Pre-Trial Brief[14] under the sub-heading *Article II: Unexplained Wealth, False SALNs, and Continued Business Interests:*

Paragraph	Comment
2.1	Denied. Irrelevant.
2.2	Denied. Irrelevant.
2.3	Defense stipulates.
2.4	The defense is only willing to stipulate if the Prosecution stipulates on paragraph 38, page 14 of respondent's PTB, which states that: The respondent was not holding any impeachable office from 2007 to 2009 since she was only the then-Vice Mayor of Davao City.
2.5	The defense is only willing to stipulate if the Prosecution stipulates on paragraph 39, page 15 of respondent's PTB, which states that: The respondent was not holding any impeachable office from 2010 to 2012 and from 2016 to 2021 since she was the then-Mayor of Davao City. Further, considering the proposal for stipulations under pars. 2.4 and 2.5 of the prosecution's PTB, the defense further requests for stipulation on par. 37, p. 14 of respondent's PTB, which states that: The respondent was not in public office in 2013, 2014, and 2015.
2.6	Denied. 1. 2007 to 2012, 2016 to 2021 SALNs are irrelevant to this case as the respondent was not an impeachable officer during said years. 2. The copies of the SALNs referred to by the prosecution are redacted, and the defense had no opportunity to examine the complete unredacted copies thereof.
2.7	Denied. 1. 2007 to 2012, 2026 to 2021 SALNs are irrelevant to this case as the respondent was not an impeachable officer during said years. 2. In addition, the tabled presentation under this paragraph appearing on p. 24 of the prosecution's PTB appears to

[14] Dated June 15, 2026

	consist of private entries that were shown by the COJ in its mini-trial to which the respondent objected to. These need to be proved in the manner required under the Rules on Evidence.
2.8	Denied. The same objections as those stated above for paragraph 2.7.
2.9	Denied. The request for stipulation is false. Further, any assertions or documents pertaining to years when the respondent was not an impeachable officer are irrelevant to this case following the doctrine in Duterte v. House of Representatives.[15]
2.10	Denied. The documents are: (a) the product of prohibited fishing expedition conducted by the COJ during its mini-trial, (b) not attached to the Cabrera and Saballa Impeachment Complaints, (c) respondent did not participate in the mini-trial conducted by the COJ nor in the transaction between the Securities and Exchange Commission[16] and the COJ regarding the alleged submission, and/or (d) several of the documents which are supposedly certified true copies[17] lack pages as indicated in the CTC stamps thereof.
2.11	Denied. Same comment as stated above.
2.12	Denied. Same comment as stated above.
2.13	Denied. Same comment as stated above.
2.14	Denied. Same comment as stated above.
2.15	Denied. Same comment as stated above.
2.16	Denied. Same comment as stated above.
2.17	Denied. Same comment as stated above.
2.18	Denied. Same comment as stated above.
2.19	Denied. Same comment as stated above.
2.20	Denied. Same comment as stated above.
2.21	Denied. Same comment as stated above.
2.22	Denied. Same comment as stated above.
2.23	Denied. Same comment as stated above.
2.24	Denied. Same comment as stated above.
2.25	Denied. Same comment as stated above.
2.26	Denied. Same comment as stated above.
2.27	Denied. Irrelevant.
2.28	Denied. Irrelevant.
2.29	Denied. Irrelevant.
2.30	Denied. Irrelevant.
2.31	Denied. Irrelevant.
2.32	Denied. Irrelevant.
2.33	Denied. The documents are: (a) the product of prohibited fishing expedition conducted by the COJ during its mini-trial, (b) not attached to the Cabrera and Saballa Impeachment Complaints, (c)

[15] G.R. No. 278353, July 25, 2025
[16] Hereafter, "SEC"
[17] Hereafter, "CTC"

	respondent did not participate in the mini-trial conducted by the COJ nor in the transaction between the SEC and the COJ regarding the alleged submission, and/or (d) several of the documents which are supposedly CTCs lack pages as indicated in the CTC stamps thereof. Further, the tabled presentation contained in par. 2.33, page 27 of the prosecution's PTB consists of private entries that were produced by the COJ in its mini-trial, to which the respondent formally objected. These private entries need to be proved in the manner required under the Rules on Evidence.
2.34	Denied. Same as above.
2.35	Denied. Same as above.
2.36	Denied. Same as above.
2.37	Denied. Same as above.
2.38	Denied. Same as above.
2.39	Denied. Conclusion of law and fact.
2.40	Denied. Conclusion of law and fact.
2.41	Denied. Conclusion of law and fact.
2.42	Denied. Conclusion of law and fact.

4. As to proposed stipulations by the Prosecution in its Pre-Trial Brief[18] under the sub-heading *Article III: Bribery and Corruption within the Department of Education:*

Paragraph	Comment
2.1	Denied. Proposal for stipulation is compound.
2.2	Defense stipulates.
2.3	Denied for lack of knowledge.
2.4	Defense stipulates.
2.5	Denied.
2.6	Defense stipulates.
2.7	Defense stipulates.
2.8	Defense stipulates.
2.9	Defense stipulates.

5. As to proposed stipulations by the Prosecution in its Pre-Trial Brief[19] under the sub-heading *Article IV: Assassination Plot, Grave Threats, and Inciting Sedition Against the Government:*

Paragraph	Comment
2.1	Denied; conclusion of law and fact.
2.2	Denied; conclusion of law and fact.

[18] Dated June 15, 2026
[19] Dated June 15, 2026

2.3	Denied; the respondent and Atty. Lopez legitimately feared for their lives and safety while they were in the House of Representative's premises.
2.4	Denied for lack of knowledge.
2.5	Denied; conclusion of law and fact
2.6	Denied; conclusion of law and fact
2.7	Denied; conclusion of law and fact. Also, irrelevant.
2.8	Defense stipulates.
2.9	Denied; conclusion of law and fact
2.10	Denied; conclusion of law and fact
2.11	Denied; conclusion of law and fact. Also, irrelevant.

Explanation of Service

A copy of this Comment is being served upon the Prosecution via electronic mail due to distance and time constraints that render personal service impractical and inefficient.

Relief

WHEREFORE, it is respectfully prayed that the foregoing admissions, denials, and comments on the prosecution's proposed stipulation of facts be noted and considered by the Honorable Court, and that these as well as the counter-stipulations herein proposed by the respondent be adopted and incorporated in the Pre-Trial Order.

Other equitable reliefs are also prayed for.

Makati City, June 22, 2026

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Copy furnished:

The Prosecution Panel
House of Representatives
Batasang Pambansa Complex
Batasan Hills, Quezon City
[redacted]

4193-1-07

REPUBLIC OF THE PHILIPPINES)
MAKATI CITY) SS

AFFIDAVIT OF FILING AND SERVICE

I, **ARBIN DJ. CAHAYON,** of legal age, and subscribing under oath, depose and say:

1. I am a Record Department Head of the law firm of **FORTUN NARVASA & SALAZAR LAW OFFICES**, with business address at 23rd Floor, Multinational Bancorporation Centre, 6805 Ayala Avenue, Makati City;

2. On June 22, 2026, I served copies of ***"COMMENT"*** in the case entitled "IN THE MATTER OF: **THE IMPEACHMENT TRIAL OF VICE PRESIDENT SARA ZIMMERMAN DUTERTE"** docketed as "***Case No. 004-2026"*** before the **Senate, Pasay City** in the following manner:

2.1 **Senate**
Pasay City

_____ by electronic mail.

2.2 **The Prosecution Panel**
House of Representatives
Batasang Pambansa Complex
Batasan Hills, Quezon City

_____ by electronic mail.

Makati City, June 22, 2026.

[redacted]
ARBIN DJ. CAHAYON

SUBSCRIBED AND SWORN to before me this 22nd day of June 2026 affiant being personally known to me, exhibited his TIN 266-957-783.

Doc. No. 509;
Page No. 107;
Book No. 1;
Series of 2026.

4193-1-07

[redacted]
ALLAN JULIAN V. ANTENOR
Notary Public of Makati
Appointment No. M-217
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